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Secrt. II-27—45,000—8-11-34

# Revenue (1935) Department.

MS SERIES.

G.O. No. 1383

DATED 17.6.1935

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## [Despatch Abstract.]

Assessment - (South Kanara) - Land Revenue suspension - Calculation wi reference to increment remission - Representation of Mr. Bhatt - Papers recorded.

U. C. S. Bhatt, B. A., B. L.
Member, Legislative Council

Mangalore, Dec 5 1935

Dear Sir,

I understand that the Revenue Authorities in this District give 20/5- remission of only a half an anna per rupee this year. They seem to interpret the (G.O. ~~to me that~~) in such a way that the rest of the remission above half an anna is to be deducted from the enhanced portion of the assessment i.e. 2 annas which was been increased though we are not liable to pay the whole of the 2 annas which is enhanced, this year. The enhanced assessment of 2 annas in the rupee is spread over in the 10th (years

at $\frac{1}{2}$, 1, $1\frac{1}{2}$ and 2 annas respectively. But by their present method of calculation they seem to think that we are liable to pay the full enhanced assessment this year alone, which is wrong, unjust and is opposed to the assurance given by the Govt. if it is worth any thing. I therefor request you to immediately see that the full remission is given to us and if excess is collected it is refunded. It is really unjust ~~to deduct~~ to credit the remission to that portion of the enhanced assessment which the ryot

Subject 1-4 No 1-24 E

Assessment (South Kanara)

Land Rev suspension Calculation

with refer to assessment remission

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**U. C. S. Bhatt,** B. A., B. L.
**Member, Legislative Council**

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*Mangalore* ..... *193* ...

is not legally liable to pay this year and thus defeat by the stroke even this little remission which the ryot gets. ~~With~~ Bcos for the 0-1-9 remission we would have had to pay Re 1-0-6 this year in the place of Re 1/- we paid last year. Now with 0-1-9 remission we are to pay Re 1/-. Is that the way in which the help is given to us? With kind regards I remain

Yours Sincerely

U C S Bhatt

P.S. I would be glad to know what has been done in the matter.

U C S Bhatt

To Under Secy

Please see the letter of Mr. Bhatt above and the note of S H M on thereon the representation of Mr. Bhatt is

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Similar to the one recently made by Mr: Shetty In that connection the scope of the existing orders was explained to Mr Shetty in a. d. o. for orders Whether a copy of the d.o. to Mr: Shetty will be sent to Mr Bhatt for his information

22/5/35

May I draw the attention to which Mr. Bhatt takes exception was applied in 1934 in East Godavari, W. Godavari Kistna Malabar and it has been applied this year in Malabar and Salem as well as in S. Kanara

Draft please

22-5-35

To Under Secy

A draft d.o is submitted for approval.

23.5.35

Mr: Chamberlain i.c. one called Mr Bhatt in

b1 7 D. S) 208 S/35 15-5-35 (T)

H 5-6 (T)

para 2 of G.O. 72 Rev. d 10.1.36 (2)

para 2 G.O. 68 Rev. d. 10.1.35 f 23 (E)

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S/ Statement denying a general suspension drawn up by H.M. has been examined.

Jean
23.5.33

I have already asked for the note (S) G.O. 476 No. d 13.3.33 (Land Revenue Concessions) in which the procedure was first introduced

also the note (X) G.O. 1486 (31) d 11.7.31 E. Godavari W. Godavari & Kistna Resettlement in which special increment concession was first sanctioned With other

A papers put up by other papers bearing on the question

G 23/5

To Under Secy

The papers asked for by H.S. are put up.

With reference to 'A' in H.S's note it is submitted that there do not seem to be any other

(OTP)

Papers bearing on the question.

18
29/5/35

Extract.

The special increment remission which takes the form of deduction of a portion of the percentage enhancement was first introduced in fasli 1341 in the East Godavari, West Godavari and Kistna districts on account of the relatively low level of prices then prevailing - please see paragraph 10 of G.O.No. 1486 (21-S) Revenue dated 11th July 1931, and the order in Cabinet at page 8 of the notes to that G.O. No general concessions were granted that year. When a general suspension was awarded in fasli 1342 it was expressly stated that the amount covered by the increment remissions would be deducted from the amount to be suspended - please see paragraph 2 of G.O.No.476 Revenue dated 15-3-1933. The order was drafted by Mr. Thorne - please see page 69 of the same G.O. There was no special noting on the procedure to be adopted, but please see paragraph 8 of Mr. Thorne's note at page 23, and Mr.Hood's note portion 'A' at page 25 of that G.O. Complaints were received from the East Godavari, West Godavari and Kistna districts - please see the letters at pages 119-129 of the G.O. It was suggested that the general suspension should be given in addition to increment remission. Mr. Thorne noted that this would obviously be unjust to other districts, and the Government explained that it was not their

f 4-5 (X)

(X)

f 1 (S)

f 133 (S)

f 136 (S)

intention to adopt the procedure suggested.

The procedure of deducting specil increment remission from the amounts to be suspended was followed in Fasli 1343, and in the present fasli. It seems to be perfectly fair, and there is no reason why any district should get two concessions, one on top of the other for the same reason i.e. low level of prices.

It is difficult to see how the Government can now for the benefit of South Kanara, modify the procedure, that has been in force for three faslis, and has been applied to East Godavari, West Godavari, Kistna Malabar and Salem Districts, as well as S. Kanara.

E.W. B.
30.5.35.

I do not think that there is any reason to comply with the request of the S. Kanara M.L.Cs.

The special increment remission scheme was introduced in view of the low level of prices, and merely anticip-ated the general L.R. suspensions, which have been granted on the same grounds,

The special increment remission scheme was formulated in connection with the resettlement of the Godavaris and Kistna. * Vide Sir. A. Campbell's note at page 8 of the notes to G.O. No 1486 Revenue dated the 11th July 1931.

The introduction of the enhanced rates in these three Districts was postponed, as the Govt. agreed to the appointment of a Committee of Enquiry, - but had the new rates been introduced in 1929, when they could have been - as the report of the Special Settlement Officer was published in December 1927, it seems almost certain that the full enhancement of 18¾ % would have been applied at once -- as the general slump in prices did not occur until about April 1930 in those Districts, -- and no increment remission would have been granted.

The example given below will show that the position of a ryot would be the same now - if the full enhancement had been applied at the resettlement

and the full suspension had been granted, and if increment remission had been granted and the suspension was calculated as ordered in para 2 of G.O. No 476 Rev. dated the 15th March 1933.

Full enhancement and full suspension

A ryot in the Godavaris owning a wet land paying a pre-resettlement assessment of Rs 16/- an acre would, under the resettlement proposals for those Districts, have had to pay an assessment of Rs 19/- an acre.

Under the suspension orders of 1933 he would have received a suspension of 2 annas in the rupee and the net demand from him would therefore have been Rs 16.10.

Increment remission and suspension acc. to G.O. of 1933.

In 1933 the ryot would have received an increment remission of one anna in the rupee. After deducting this the net demand from him would have been Rs 17.13. In that year however the Government granted a suspension of revenue as well, and in the case of the ryot referred to this was fixed as 2 annas in the rupee on the enhancement amount, less the amount of increment remission granted (one anna). The ryot in question would therefore have received a net suspension of one anna in the rupee, on the resettlement assessment i.e. one rupee three annas.

The net demand, after allowing for this suspension would have been Rs 17.13. minus Rs 1.3. i.e. Rs 16.10. which is the same amount as he would have had to pay, if the full rates had originally been introduced and the full suspension of 2 annas had been allowed.

The same procedure has been applied to all the other Districts resettled since 1928, and it will be seen that the allowance made in their case is partly remission and partly suspension, although the net result is the same.

If the full amount of suspension were allowed in these cases and deducted from the net demand after allowing increment remission, those concerned would get a double relief -- which is not the intention of the Government.

The M.L.Cs. seem to have misunderstood the correct position in view of the rather concise wording of para 2 of G.O. No 476 Revenue dated the 15th March 1933.; which has been followed in subsequent G.Os.

(S)

It would have been ~~clear~~ clearer, if the following had been added at the end of para. 2 of the G.O.:-

G.O. No 476 Rev. d. 15.3.33. (S)

"" This amount (the amount suspended) will be deduct-ed from the net amount due to be collected in the fasli arrived at after allowxing the increment remission sanctioned "".

The para. as worded does not make it entirely clear that the increment remission amount is first deducted from the total demand before the amount to be suspended is taken off.

3.6.35

Circ 4.6.35 Bk C. 26

C. Please explain the position to Mr. Blatt & tell him that S.K. is treated in exactly the same way as the Dts Settled Since 1928.

6.6.35.

Draft a G.O. explaining the matter clearly.

8.6.35

Draft G.O. submitted

11.6.35

12 Rev 5) 432 E
8-6-35

U. C. S. Bhatt, B. A., B. L.
Member, Legislative Council

Mangaloré 3-6-1935.

Dear Sir,

With reference to the letter I wrote to you some time back and the talk I had with you while at Coorg, re-the calculation of the Suspension in land revenue given to the ryots on account of the general economic depression, followed by the revenue officials of South Kanara, I would be glad to know what steps have been taken to rectify the wrong calculation which effect the ryots very injuriously by practically taking away by one hand what is given by the other. The collections are taking place on the wrong basis and ryots find it very hard to pay. Please therefore see that immediate attention is given to the same and wherever excess

is collected by following the wrong basis, it is refunded and the ryots saved from utter ruination which stares in their face. and the correct method of calculation is adopted in cases where collection has not yet taken place. With kind regards

I remain

Yours Sincerely

[illegible]

Dewsett

To U.S This may be added to the ~~Remarks of the Income file form~~ main file. Reply to Mr: Bhatt ~~Circulation may be accorded~~ is under

16.6.38

sine

[illegible]

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Revenue Department.

D.O.No. S/ 254 S/35-1 d. 11- 6 '35

Dear Mr. Bhatt,

Your letter dated 11.5.35 to the Hon'ble the Revenue Member I am directed to explain to you the manner in which the amount to be suspended in the current fasli, on wet lands in the South Kanara District, is calculated.. As you are aware, the Government, prior to the issue of orders on the general question of land revenue concessions, had already remitted a portion of the resettlement enhancement in the South Kanara District by the grant of special increment remission. When passing orders on the general question, the Government directed that the amounts covered by special increment remission should be deducted from the amount that would otherwise have been suspended under the general orders. The following statement, taking as an example a wet holding which was paying Re.1-0-0 assessment prior to resettlement, explains the position:-

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| | Rs. A. P. |
|---|---|
| 1. Assessment prior to resettlement | 1- 0- 0 |
| 2. Resettlement assessment | 1- 2- 0 |
| 3. Special increment remission for the current fasli | 0- 1- 6 |
| 4. Amount due to be collected in the current fasli. | 1- 0- 6 |
| 5. Amount that would have been suspended under the general orders, but for the grant of a special increment remission (Re.0-1-9 in the Rupee of the full resettlement assessment in the districts resettled since 1918) | 0- 2- 0* |
| 6. Amount actually suspended i.e. col.5 minus col.3. | 0- 0- 6 |
| 7. Amount to be collected in the current fasli. | 1- 0- 0 |

Statement
at ¶¶ 3-4 ?
(9)

*(Actually amounts to Re.0-1-11 5/8.
The Government have ordered however that it should be reckoned as 2 annas and that 0-0-6 in the rupee ~~shall~~ (should) be suspended.)

(9)

The result is, as regards the amount to be collected in the current fasli, South Kanara receives exactly the same treatment as all other districts resettled since 1918.

2. I am to point out that special increment remission of the kind now received in South Kanara was first introduced in fasli 1341 on the occasion of the introduction of resettlement in the districts of East Godavari, West Godavari and Kistna. It was granted as a matter of ~~course~~ grace on account of the

relatively low level of prices then prevailing. No general concessions were granted in that year. When a general suspension was ordered in fasli 1342 it was expressly stated that the amount mentioned above covered by the increment remission would be deducted from the amount to be suspended. A similar provision has been made in the orders relating to land revenue concessions in faslis 1343 and in the current fasli. The net amount suspended is deducted from the amount due to be collected after allowing special increment remission.

This procedure has been followed in the Dts. of East Godavari, West Godavari, Kistna, Malabar and Salem - i.e. all the Districts in which special increment remission has been granted) as well as in South Kanara.

3. You suggest, apparently, that in the district of South Kanara a suspension of one anna 9 pies in the Rupee of the resettlement assessment should be deducted from the amount due to be collected in the current fasli. I am to state that the Government consider that this procedure would result in South Kanara receiving a double concession, to which it is clearly not entitled, and

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would be unfair to the other districts

of the Presidency

Yours sincerely,

11.6.35

To

M.R.Ry. U.C.S.Bhatt Avl., B.A.B.L.,
M.L.C.,
Member, Legislative Council,
Mangalore.

Despatched
12/6/35

Rv 2468E To Under Secy. 18/ 19/6

S) 1574 2/20. 1576,35

Sec Madras Govt. Docket

Govt. Order

Abstract

Assessment (South Kanara).

- Land Rev Suspension
- calculation with
respect to increment
remission - Representation
from; Bhatt - IP recorded.

12.6.35

The d.o. to Mr: Bhatt at 14-17 Sept has been despatched. for facility of reference these papers maybe

Govt MS no 1383 dated 17-6-35

Recorded.

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